Item 1

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TAXATION OF LIFE INSURANCE COMPANIES

ILLUSTRATIONS SHOWING WHY TREASURY PROPOSED AMENDMENT STILL RAISES CONSTITUTIONAL QUESTION

PREPARED FOR THE USE OF THE

SENATE COMMITTEE ON FINANCE

BY THE STAFF OF

THE JOINT COMMITTEE ON INTERNAL REVENUE TAXATION

APRIL 10, 1959

UNITED STATES
GOVERNMENT PRINTING OFFICE
38938 WASHINGTON : 1959